

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	CHAPTER 11
	:	
LEO ROBBINS & SONS, INC.	:	Case No. 09-19403 SR
	:	
Debtor.	:	

In re:	:	CHAPTER 11
	:	
ROBBINS DELAWARE DIAMONDS, LLC	:	Case No. 09-19404 SR
	:	
Debtor.	:	

**AFFIDAVIT OF CLIFFORD A. ZUCKER  
PURSUANT TO BANKRUPTCY RULE 2014(a)**

STATE OF NEW JERSEY	)	
	)	S.S.
COUNTY OF MIDDLESEX	)	

I, Clifford A. Zucker, hereby make solemn oath that:

1. I am a Certified Public Accountant, licensed under the laws of the State of New Jersey, and am a partner of the accounting and consulting firm of J.H. Cohn LLP (“JHC”), maintaining offices at 333 Thornall Street, Edison, New Jersey 08837. As such, I have direct knowledge of the facts contained in this Affidavit.

2. To the best of my knowledge, except as otherwise disclosed herein, neither I nor any member or professional of JHC holds any connection or adverse interest with the estates of the Debtors, the creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee.

3. JHC has extensive expertise in the field of financial advisory services to debtors, unsecured and secured creditors and other parties in interest in Chapter 11 matters. I will coordinate JHC's services in these matters. I have read and am fully familiar with the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules, and I am sufficiently competent to handle whatever might be foreseeably expected of the Committee's financial advisors in these matters.

4. JHC maintains records of all its clients and other parties which have substantial roles in client matters. JHC has reviewed such records to determine its connections with Debtors, creditors of Debtors and any other party in interest, their attorneys and accountants. In preparing this Affidavit, I have followed a set of procedures developed by JHC to ensure full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any Local Rules of the Court regarding retention of professionals under the Bankruptcy Code.

5. Based upon the searches and inquiries conducted to date, neither I, JHC, nor any partner or professional of JHC, insofar as I have been able to ascertain at this time, has any connection with the Debtors, their creditors, the Office of the U.S. Trustee, any other party with an actual or potential interest in these Chapter 11 cases, or their respective accountants and attorneys.

6. Due to the size and diversity of JHC's practice, JHC may have been engaged or otherwise dealt with various persons (and their attorneys and accountants), who are or who may consider themselves creditors, equity security holders or parties in interest in this case. To the best of my knowledge and information, such representation or involvement does not relate in any way to the Debtors or their estates in these cases.

7. If JHC discovers additional information that requires disclosure, JHC will file a supplemental disclosure with the Court.

8. Insofar as I have been able to ascertain, the other partners and professionals of JHC and I are disinterested parties within the meaning of section 101(14) of the Bankruptcy Code, have no interest adverse to the Debtors or the Estates, and will not represent any creditor of the Debtors or any other party in this case in any matter that is adverse to the interests of the Debtors or the Estates.

9. JHC has not agreed to share (a) any compensation it may receive with another party or person, other than with the partners of JHC, or (b) any compensation another person or party has received or may receive.

10. JHC will be rendering services on an hourly basis. The current billing rates of the JHC professionals for accounting, tax and financial advisory services are:

Partners	\$540 - \$695/hr.
Manager/Sr.Manager/Director	\$420 - \$525/hr.
Other Professional Staff	\$180 - \$350/hr.
Paraprofessional	\$150 - \$165/hr.

In the normal course of business, JHC revises its hourly rates on February 1 of each year. JHC will seek reimbursement for expenses incurred in connection with its services in these cases. The expenses charged to clients include, among other things, telephone, telecopier and other charges, mail and express and overnight mail charges, special or hand delivery charges, photocopying charges, travel expenses, expenses for "working meals", computerized research, as well as non-ordinary overhead expenses. JHC will seek reimbursement of its expenses as allowed pursuant to the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and Orders of this Court.

The foregoing constitutes the statement of J.H. Cohn LLP pursuant to Rules 2014(a) and  
2016(b) of the Bankruptcy Rules.



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Clifford A. Zucker

Sworn to and subscribed  
before me this 7th day  
of January, 2010.



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Rosellen Martoken  
A Notary Public of New Jersey  
My Commission Expires October 21, 2013